

LGS EXECUTIVE COMMITTEE AGENDA

Agenda materials may be viewed on the Agency's web site or by contacting the Executive Director prior to the meeting.

REGULAR MEETING

Via Teleconference

May 26, 2017

10:00 a.m. or immediately following the preceeding meeting, if earlier

Dublin Civic Center, City Manager's Office, 100 Civic Plaza, Dublin, CA 94568
Larkspur City Hall, City Manager's Office, 400 Magnolia Avenue, Larkspur, CA 94939
SamTrans, Executive Conference Room, 3rd Fl., 1250 San Carlos Ave, San Carlos, CA 94070
Walnut Creek City Hall, City Manager's Office, 1666 North Main Street, Walnut Creek, CA 94596
Yountville Town Hall, Town Manager's Office, 6550 Yount Street, Yountville, CA 94599

1. CALL TO ORDER / ROLL CALL

2. PUBLIC COMMENT

Each speaker is limited to two minutes. If you are addressing the Executive Committee (EC) on a non-agenda item, the EC may briefly respond to statements made or questions posed as allowed by the Brown Act (Government Code Section 54954.2). However, the EC's general policy is to refer items to staff for attention, or have a matter placed on a future EC agenda for a more comprehensive action or report.

3. APPROVAL OF CONSENT AGENDA

Consent agenda items are considered to be routine and will be enacted by one motion. There will be no separate discussion on these items unless members of the Executive Committee, staff or public request specific items to be removed for separate action.

- A. Approval of **March 30, 2017** Minutes *Action*
- B. Acceptance of LGS Position Listings
- C. Approval of Regularly Scheduled Meetings Calendar
- D. Approval of Payments and Deposits made March 2017 through April 2017

4. TREASURER'S REPORT

- A. Review of Preliminary Fiscal-Year-To-Date Financial Reports through April 2017 *Information*
- B. Approval of FY18 Budget *Action*

5. OLD BUSINESS

Recess to Closed Session

1. CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION

Initiation of litigation pursuant to Government Code Section 54956.9(d)(4): One potential case.

Reconvene Regular Meeting

- A. Report from Closed Session *Information*

6. NEW BUSINESS

7. EXECUTIVE DIRECTOR AND MEMBER REPORTS

- A. Executive Director: TAM departure update; Support for AB1250 opposition, JPA legislative proposal, and CalPERS reform proposal *Information*
- B. Members: *Information*

7. ADJOURN

The next Regular Meeting will take place on August 17, 2017 at 1:00 p.m. in Walnut Creek.

Americans with Disabilities Act

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Richard Averett at (650) 587-7301. Notification in advance of the meeting will enable Agency to make reasonable arrangements to ensure accessibility.

**LOCAL GOVERNMENT SERVICES AUTHORITY
EXECUTIVE COMMITTEE MINUTES
MARCH 30, 2017**

The Local Government Services Authority held a regular meeting of the Executive Committee on March 30, 2017 at the Dublin Civic Center Regional Meeting Room. The meeting was called to order at 1:44 p.m.

1. CALL TO ORDER / ROLL CALL

Members Present: Fran Robustelli, Member
Dan Schwarz, Member
Julie Carter, Alternate Member, Vice Chair
Absent Members: Steve Rogers, Chair
Mike Garvey, Member
Other Attendees: Richard Averett, Executive Director
Sophia Selivanoff, Director of HR Services
Sky Woodruff, General Counsel

2. PUBLIC COMMENT – None

3. APPROVAL OF CONSENT AGENDA

- A. Approval of **November 17, 2016** Minutes
- B. Approval of LGS Position Listings
- C. Approval of Regularly Scheduled Meetings Calendar
- D. Approval of Payments and Deposits made November 2016 through February 2017
Action: Moved and seconded (Robustelli/Schwarz) to approve consent agenda.
AYES: Robustelli, Schwarz, Carter
NOES: None
ABSTAIN: None

4. TREASURER’S REPORT

- A. Review of Preliminary Fiscal-Year-To-Date Financial Reports through February 2017
Executive Director Averett reviewed the preliminary year-to-date financial reports, noting the JPA had lost \$490,000 FYTD due to CalPERS actions.

5. OLD BUSINESS

Recess to Closed Session 1:46 p.m.

- 1. CONFERENCE WITH LEGAL COUNSEL--ANTICIPATED LITIGATION
Initiation of litigation pursuant to Government Code Section 54956.9(d)(4): One potential case.

Reconvene Regular Meeting 2:22 p.m.

- A. Report from Closed Session
The acting Chair noted that no reportable action was taken.

6. NEW BUSINESS

- A. Authorize Executive Director to Award Audit Services Firm Contract
Action: Moved and seconded (Schwarz/Robustelli) to approve Executive Director award of audit services contract to Badawi & Associates.
AYES: Robustelli, Schwarz, Carter
NOES: None
ABSTAIN: None

7. EXECUTIVE DIRECTOR, COMMITTEE, MSA AND MEMBER REPORTS

- A. Executive Director: will survey members to find a suitable date for next meeting.
- B. Members: none.

8. ADJOURNMENT – The meeting adjourned at 2:23 p.m. The next regular meeting is scheduled for May 18, 2017 at 1:00 p.m. in Larkspur. However, staff will survey the members to find a suitable date to have a telephonic meeting in light of member conflicts with the regular meeting date of May 18.

LGS Position Listings

Base Department	Job Title	Status	Fulltime
6040-000 - TAM-General Hours	Advisor		1
6040-000 - TAM-General Hours	Advisor		1
6040-000 - TAM-General Hours	Program Advisor		1
6040-000 - TAM-General Hours	Administrative Support		1
6040-000 - TAM-General Hours	Advisor		1
6040-000 - TAM-General Hours	CEO - Urban		1
6040-000 - TAM-General Hours	Advisor		1
6040-000 - TAM-General Hours	Advisor		1
6040-000 - TAM-General Hours	Technical Assistant		1
		FTE	9
		Employee Count	9

TO: EXECUTIVE COMMITTEE **EC Meeting: 5-26-2017**
FROM: TIFFANY BURAGLIO, Executive Assistant **Item: 3C**
SUBJECT: EXECUTIVE COMMITTEE AND BOARD OF DIRECTORS MEETINGS

Meeting Schedule

The following are regularly scheduled meetings for the upcoming years, along with special topics to be discussed. Quarterly meetings are conducted in person at a Member Agency site on the third Thursday of the month, starting at 1:00 p.m. unless noted below.

Date	EXEC COMM	BOARD	Special Topics	Location	Notes
2017					
May 26 (Friday)	RGS LGS	MSA	FY18 Budget & MSA rates; Admin & Financial Policies	Telephonic	Rescheduled from May 18, 2017 in Larkspur
August 17 (Thursday)	RGS LGS	RGS LGS MSA	Election of Officers (all), Personnel Rules, Regulations & Policies	Walnut Creek	
November 16 (Thursday)	RGS LGS	MSA	FY17 Audited Financial Statements; Strategic Planning and Agency 5-Year Goals	Yountville	
2018					
February 15 (Thursday)	RGS LGS	MSA		Dublin	
May 17 (Thursday)	RGS LGS	MSA	FY19 Budget & MSA rates; Admin & Financial Policies, Conflict of Interest (even years)	Larkspur	
August 16 (Thursday)	RGS LGS	RGS LGS MSA	Election of Officers (all), Exec Dir Compensation Committee	Walnut Creek	
November 15 (Thursday)	RGS LGS	MSA	FY18 Audited Financial Statements; Strategic Planning and Agency 5-Year Goals	Yountville	
2019					
February 21 (Thursday)	RGS LGS	MSA	Personnel Rules, Regulations & Policies	Dublin	
May 16 (Thursday)	RGS LGS	MSA	FY20 Budget & MSA rates; Admin & Financial Policies, Conflict of Interest (even years), Personnel Rules, Regulations & Policies	Larkspur	

TO: EXECUTIVE COMMITTEE **EC Meeting: 05-26-2017**
FROM: Richard Averett, CFO **Item: 3D**
SUBJECT: PAYMENTS AND DEPOSITS – MARCH 2017 THROUGH APRIL 2017

RECOMMENDATION

Review and approve expenditures made by the JPA for the period indicated.

BACKGROUND

The Executive Committee reviews and approves expenditures made by the JPA on a quarterly basis. This approval process is a component of JPA internal controls. Deposit history is also included in the list.

The following procedures are being implemented to maintain effective internal controls.

1. Invoices are received by staff.
2. JPA staff review invoices for accuracy and assignment to correct general ledger accounts.
3. The Executive Director or designee reviews, prints and signs/authorizes checks. All payments, including electronic payments, are reviewed by the Executive Director in a weekly disbursement report submitted by the Finance Department. This report contains all disbursements from the previous week. Information provided includes: date of transaction, amount, vendor or recipient, method of payment, identity of first and second staff approvers, and check or journal number.
4. All payments are brought to the next regular meeting of Executive Committee (or Board of Directors) meeting for review and approval.

FISCAL IMPACT

The net impact of all payments and deposits made this period maintains a minimal bank cash balance consistent with meeting funding obligations, while maximizing interest earnings in the Rabobank money market account, in the Local Agency Investment Fund (LAIF) investment pool and in the CalTrust medium term and short term investment pools. Staff seeks to minimize bank charges at all times.

The fiscal impact of approving the attached list of expenditures is included in the approved budget or in subsequently approved action by the Board/Executive Committee.

Local Government Services
Transaction Detail by Account
March through April 2017

	<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>	<u>Balance</u>
110060 - Rabobank Checking							
	Transfer	03/01/2017		Funds Transfer		8,261.08	8,261.08
	General Journal	03/06/2017	1348	2/28/17 net pay		-33,530.37	-25,269.29
	Transfer	03/06/2017		Funds Transfer		33,530.37	8,261.08
	General Journal	03/07/2017	1349	2/28/17 payroll taxes & fees		-10,218.84	-1,957.76
	Transfer	03/07/2017		Funds Transfer		10,218.84	8,261.08
	General Journal	03/09/2017	1350	2/28/17 UTC 457 contributions		-5,155.50	3,105.58
	Transfer	03/09/2017		Funds Transfer		5,155.50	8,261.08
	General Journal	03/14/2017	1365	2/28/17 PERS R Classic contribution Confirm #1000832096		-7,735.35	525.73
	Transfer	03/15/2017		Funds Transfer		7,735.35	8,261.08
	General Journal	03/21/2017	1368	3/15/17 net pay		-35,679.40	-27,418.32
	Transfer	03/21/2017		Funds Transfer		35,679.40	8,261.08
	General Journal	03/22/2017	1369	3/15/17 payroll taxes & fees		-11,462.06	-3,200.98
	Transfer	03/22/2017		Funds Transfer		11,462.06	8,261.08
	General Journal	03/24/2017	1370	3/15/17 UTC 457 contributions		-5,155.50	3,105.58
	Transfer	03/27/2017		Funds Transfer		5,155.50	8,261.08
	General Journal	04/06/2017	1371	3/31/17 net pay		-36,980.71	-28,719.63
	General Journal	04/07/2017	1372	3/31/17 payroll taxes & fees		-12,240.81	-40,960.44
	General Journal	04/14/2017	1386	3/15/17 PERS R Classic contribution Confirm #1000846035		-8,312.27	-49,272.71
	General Journal	04/14/2017	1387	3/31/17 PERS R Classic contribution Confirm #1000846037		-8,575.12	-57,847.83
	General Journal	04/20/2017	1392	4/15/17 net pay		-34,591.85	-92,439.68
	General Journal	04/21/2017	1393	4/15/17 payroll taxes & fees		-10,823.12	-103,262.80
	General Journal	04/28/2017	1397	4/15/17 UTC 457 contributions		-5,155.50	-108,418.30
	Deposit	04/30/2017		Deposit		116,679.38	8,261.08
Total 110060 - Rabobank Checking						<u>8,261.08</u>	<u>8,261.08</u>
TOTAL						<u>8,261.08</u>	<u>8,261.08</u>

TO: EXECUTIVE COMMITTEE
FROM: Jefferson Kise, Finance Manager
SUBJECT: FINANCIAL REPORT ANALYSIS

EC Meeting: 05-26-2017
Item: 4A

RECOMMENDATION

No action is required of the Executive Committee. These are informational, preliminary financial reports through April 2017, and are attached for review.

ANALYSIS

All reports are draft and unaudited. Accruals for earned but not paid leave time are posted to the financials monthly. When cash is received on an advanced billing, it is posted to the deferred revenue liability account. Upon invoicing for services rendered the deferred revenue is reversed and revenue is recognized. There is no impact on net position of the agency.

Fiscal-year-to-date (FYTD), net income for the JPA was negative \$508,740. Sharply reduced client revenue because of CalPERS actions and related increased legal costs and professional services in response to the on-going CalPERS investigation, are the primary causes of this negative FYTD performance. Through the same period, net equity for the JPA is \$217,498, which is below the target balance of \$500,000.

As a result of CalPERS audits of LGS' largest client and then of LGS, the Agency lost its largest single source of revenue in the latter months of fiscal year 2016. LGS' share of administrative services (overhead) costs has decreased markedly, but legal and other professional services costs have increased significantly.

**Local Government Services
Profit & Loss
July 2016 through April 2017**

	<u>Jul 16</u>	<u>Aug 16</u>	<u>Sep 16</u>	<u>Oct 16</u>	<u>Nov 16</u>	<u>Dec 16</u>
Ordinary Income/Expense						
Income						
440301 - Client Billings	182,730	194,184	193,130	204,847	159,620	149,189
480000 - Miscellaneous	342	3,295	2,310	1,502	1,454	1,502
Total Income	<u>183,072</u>	<u>197,479</u>	<u>195,440</u>	<u>206,349</u>	<u>161,074</u>	<u>150,691</u>
Gross Profit	183,072	197,479	195,440	206,349	161,074	150,691
Expense						
511010 - Salaries - Regular	112,661	115,810	116,703	134,193	103,619	112,791
511072 - Salaries non-billable	9,459	-4,322	7,420	-18,106	6,080	-5,641
512002 - Medicare Employer Expense	1,610	1,656	1,663	1,918	1,477	1,611
512004 - Employee Assistance Program	72		36		33	
512005 - Health Insurance Expense	12,497	12,497	12,497	12,497	10,822	10,822
512006 - Dental Insurance Expense	1,276	1,276	1,276	1,141	1,141	1,141
512007 - Vision Insurance Expense	203	203	203	176	176	176
512008 - Life Insurance Expense	196	196	197	188	179	180
512009 - Long Term Disability Expense	224	224	225	214	203	203
512010 - Stars 401A Expense	29	29	29	15		
512012 - Calpers Retirement Expense	22,766	23,711	25,714	24,346	21,667	22,148
512014 - Short Term Disability Expense	191	191	191	181	171	171
512015 - Unemployment Insurance Expense						2,057
512018 - FSA Health & Day Care Expense	57	42	43	43		45
512019 - Employee Expense Allowances	400	400				
520107 - APS (ADP) Payroll Fees	203	203	203	203	192	190
520109 - Communications - Employee Reimb	342		286			
520204 - Printing & Postage	782	2,496				
520302 - Legal Services	23,324	4,867	26,981	17,288	16,506	603
520320 - Professional Services	5,000	4,500	5,750	7,500		7,900
520503 - Conferences & Meetings			229			
520803 - Travel Reimbursement			466			
520805 - Supplies and Meals			105			
522798 - Miscellaneous Expense						
529997 - Administrative Services - RGS	26,929	25,000	79,034	92,590	55,201	51,444
Total Expense	<u>218,221</u>	<u>188,979</u>	<u>279,251</u>	<u>274,387</u>	<u>217,467</u>	<u>205,841</u>
Net Ordinary Income	-35,149	8,500	-83,811	-68,038	-56,393	-55,150
Other Income/Expense						
Other Expense						
529994 - Allowed OPEB / HRA Expense	20,333	20,833	20,833	20,833	20,833	20,833
529998 - Allocated Admin. Services	64,826	29,786	123,449	100,642	66,876	62,994
529999 - Allocated Unbillable Expenses	-64,826	-29,786	-123,449	-100,642	-66,876	-62,994
Total Other Expense	<u>20,333</u>	<u>20,833</u>	<u>20,833</u>	<u>20,833</u>	<u>20,833</u>	<u>20,833</u>
Net Other Income	-20,333	-20,833	-20,833	-20,833	-20,833	-20,833
Net Income	<u><u>-55,482</u></u>	<u><u>-12,333</u></u>	<u><u>-104,644</u></u>	<u><u>-88,871</u></u>	<u><u>-77,226</u></u>	<u><u>-75,983</u></u>

**Local Government Services
Profit & Loss
July 2016 through April 2017**

	<u>Jan 17</u>	<u>Feb 17</u>	<u>Mar 17</u>	<u>Apr 17</u>	<u>TOTAL</u>
Ordinary Income/Expense					
Income					
440301 - Client Billings	167,671	154,290	197,052	162,795	1,765,508
480000 - Miscellaneous	1,502	1,357	1,502	1,454	16,220
Total Income	<u>169,173</u>	<u>155,647</u>	<u>198,554</u>	<u>164,249</u>	<u>1,781,728</u>
Gross Profit	169,173	155,647	198,554	164,249	1,781,728
Expense					
511010 - Salaries - Regular	105,086	101,642	107,219	103,354	1,113,078
511072 - Salaries non-billable	5,924	6,923	7,829	4,242	19,808
512002 - Medicare Employer Expense	1,500	1,450	1,531	1,475	15,891
512004 - Employee Assistance Program	33	33	33	69	309
512005 - Health Insurance Expense	11,130	11,131	11,130	11,131	116,154
512006 - Dental Insurance Expense	1,111	1,111	1,111	1,111	11,695
512007 - Vision Insurance Expense	176	176	176	176	1,841
512008 - Life Insurance Expense	181	181	182	182	1,862
512009 - Long Term Disability Expense	204	204	205	205	2,111
512010 - Stars 401A Expense					102
512012 - Calpers Retirement Expense	21,929	21,231	22,415	21,689	227,616
512014 - Short Term Disability Expense	171	171	171	171	1,780
512015 - Unemployment Insurance Expense	526				2,583
512018 - FSA Health & Day Care Expense	45	283	25	25	608
512019 - Employee Expense Allowances					800
520107 - APS (ADP) Payroll Fees	375	439	192	192	2,392
520109 - Communications - Employee Reimb					628
520204 - Printing & Postage	1,057				4,335
520302 - Legal Services	6,712		9,966	5,348	111,595
520320 - Professional Services	4,000	4,000	4,000	4,000	46,650
520503 - Conferences & Meetings					229
520803 - Travel Reimbursement					466
520805 - Supplies and Meals					105
522798 - Miscellaneous Expense					
529997 - Administrative Services - RGS	39,852	34,631	34,857	35,626	475,164
Total Expense	<u>200,012</u>	<u>183,606</u>	<u>201,042</u>	<u>188,996</u>	<u>2,157,802</u>
Net Ordinary Income	-30,839	-27,959	-2,488	-24,747	-376,074
Other Income/Expense					
Other Expense					
529994 - Allowed OPEB / HRA Expense	2,042	2,042	2,042	2,042	132,666
529998 - Allocated Admin. Services	73,089	46,309	52,347	41,631	661,949
529999 - Allocated Unbillable Expenses	-73,089	-46,309	-52,347	-41,631	-661,949
Total Other Expense	<u>2,042</u>	<u>2,042</u>	<u>2,042</u>	<u>2,042</u>	<u>132,666</u>
Net Other Income	-2,042	-2,042	-2,042	-2,042	-132,666
Net Income	<u><u>-32,881</u></u>	<u><u>-30,001</u></u>	<u><u>-4,530</u></u>	<u><u>-26,789</u></u>	<u><u>-508,740</u></u>

Local Government Services
Balance Sheet
As of April 30, 2017

	Apr 30, 17
ASSETS	
Current Assets	
Accounts Receivable	
131320 · Accounts Receivable - Trade	185,190
Total Accounts Receivable	185,190
Other Current Assets	
143006 · Due from RGS	1,757,091
150006 · Prepaid Expenses	15,464
150007 · Prepaid Insurance	8
Total Other Current Assets	1,772,563
Total Current Assets	1,957,753
Other Assets	
170000 · Deferred Outflows	669,082
Total Other Assets	669,082
TOTAL ASSETS	2,626,835
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100*OE · Payroll Liabilities	0
214071 · Claims Reserve Payable MSA	1,292,649
221001 · Calpers Retirement Liab	17,010
221003 · 457/401A Retirement Liab	5,156
221006 · FSA Health & Day Care	70
221015 · Health Insurance Liability	-1,158
221016 · Long Term Disability Liability	-22
221017 · Short Term Disability Liability	-10
221023 · Dental Insurance Liability	-380
221024 · Vision Insurance Liability	-259
221025 · Life Insurance/AD&D Liability	-12
221028 · Misc Benefits Liability	13
221029 · Garnishments	539
230060 · Accrued Salaries, Wages & Taxes	46,931
240010 · Deferred Revenue	140,000
240011 · Refundable Deposits	0
250001 · Accrued Vacation	157,017
250002 · Contra Vacation, Sick and Admin	0
Total Other Current Liabilities	1,657,544
Total Current Liabilities	1,657,544
Long Term Liabilities	
260003 · Health Reimbursement Account	416
270000 · Net Pension Liability	560,643
280000 · Deferred Inflows	190,734
Total Long Term Liabilities	751,793
Total Liabilities	2,409,337
Equity	
32000 · Retained Earnings	-84,664
370000 · Fund Bal Unreserved/Unrestrictd	1,334,881
380000 · Prior Period Adjustment	-523,981
Net Income	-508,738
Total Equity	217,498
TOTAL LIABILITIES & EQUITY	2,626,835

TO: BOARD OF DIRECTORS
FROM: RICHARD AVERETT, Executive Director
SUBJECT: APPROVAL OF FY2018 BUDGET

BOD Meeting: 05-26-2017
Item: 4B

RECOMMENDATION

Review and approve the proposed FY2018 Budget.

BACKGROUND

Fiscal Year (FY) 2018 proposed budget for Local Government Services Authority was prepared in accordance with overall direction provided by the Executive Committee and Board of Directors. The budget is presented in a format similar to P&L financial reports provided to the Executive Committee at their regular meetings. Several budget assumptions have been made in developing these budgets. They are:

- Each JPA's budget is prepared separately, with RGS providing most operational services and all administrative staffing. Therefore, LGS and MSA reimburse RGS for administrative/overhead costs.
- The remaining LGS client is anticipated to leave at the end of current calendar year - December 31, 2017.

Due to the termination of TAM services during the second quarter of FY2018, the allocation of RGS administrative costs will be reduced by 45% in FY2018. Despite the anticipated absence of any clients in Q3 and Q4 LGS will still be reimbursing RGS for staff time related to the CalPERS audit.

Net Equity minimum target for FY2017 is \$500,000. Staff projects that net equity will be below \$200,000 by the end of FY2017.

FY2016 FINANCIAL PERFORMANCE

FY2016 results show net income of \$190,759. The gain was exclusively the result of a \$296,232 GASB 68 adjustment reducing retirement expenses.

FY2017 PROJECTED FINANCIAL PERFORMANCE

The 2017 budget was adopted in May 2016, with a net loss of \$189,479. Projected FYE loss is \$642,600 attributable to CalPERS activity that has directly caused a substantial loss of business and additional expenses in staff time and outside legal services. However, because of administrative actions already taken to reduce costs, the monthly loss for the last four months has been sharply reduced. If that trend continues for the remaining two months of the fiscal year, the year-end loss will be approximately \$80,000 less than the projected \$642,000.

FY2018 PROPOSED BUDGET

The proposed budget is for a net equity loss of \$390,700. Revenues and expenses are budgeted for six months of services to the remaining client and additional legal services expenses related to CalPERS. Because LGS reserves will be inadequate to cover expected losses, staff will develop 'wind down' plan for Executive Committee review prior to the last client leaving and liquidation of reserves.

Local Government Services FY2018 Profit & Loss Budget

	JPA TOTAL				
	FY16 Actual	FY17 Budget	FYE17 Projected	FY17 Variance	FY18 Budget
Ordinary Income/Expense					
Income					
440301 · Client Billings	4,718,227	1,094,000	2,137,000	1,043,000	1,069,000
480000 · Miscellaneous	22,887		19,700	19,700	10,000
Total Income	4,741,114	1,094,000	2,156,600	1,062,600	1,078,000
Gross Profit	4,741,114	1,094,000	2,156,600	1,062,600	1,078,000
Expense					
511010 · Salaries - Regular	2,922,007	704,000	1,346,300	642,300	673,000
511072 · Salaries non-billable	-29,516	-141,000	20,800	161,800	42,000
512002 · Medicare Employer Expense	42,342	10,000	19,200	9,200	10,000
512004 · Employee Assistance Program	1,157	0	300	300	200
512005 · Health Insurance Expense	328,950	89,000	140,000	51,000	70,000
512006 · Dental Insurance Expense	32,698	8,000	14,100	6,100	7,000
512007 · Vision Insurance Expense	5,021	1,000	2,200	1,200	1,000
512008 · Life Insurance Expense	4,908	1,000	2,200	1,200	1,000
512009 · Long Term Disability Expense	5,679	1,000	2,500	1,500	1,000
512010 · Stars 401A Expense	1,145	0	100	100	
512012 · Calpers Retirement Expense	79,371	138,000	274,600	136,600	137,000
512014 · Short Term Disability Expense	5,378	1,000	2,100	1,100	1,000
512015 · Unemployment Insurance Expense	4,304	3,000	3,400	400	2,000
512018 · FSA Health & Day Care Expense	872	0	800	800	300
512019 · Employee Expense Allowances	45,029	2,000	1,100	-900	
520107 · APS (ADP) Payroll Fees	4,415	2,000	2,900	900	1,000
520109 · Communications - Employee Reimb	2,333	1,000	800	-200	
520202 · Bank Fees & Services	222				
520204 · Printing & Postage	2,965	2,000	5,800	3,800	3,000
520302 · Legal Services	79,831	100,000	141,700	41,700	141,700
520320 · Professional Services	20,150	8,000	54,650	46,650	36,000
520501 · Professional Dues & Membership	689				
520503 · Conferences & Meetings	1,234		300	300	
520504 · Publications	1,246				
520801 · Mileage Reimbursement	91				
520803 · Travel Reimbursement	4,272		600	600	
520805 · Supplies and Meals	889		100	100	
522798 · Miscellaneous Expense	6,201				
529997 · Administrative Services - RGS	744,722	206,479	544,538	338,059	300,000
Total Expense	4,318,605	1,136,479	2,625,100	1,488,621	1,427,200
Net Ordinary Income	422,509	-42,479	-468,400	-425,921	-349,200
Other Income/Expense					
Other Expense					
529994 · Allowed OPEB / HRA Expense	231,750	147,000	136,750	-10,250	41,500
529998 · Allocated Admin. Services					
529999 · Allocated Unbillable Expenses					
Total Other Expense	231,750	147,000	174,200	27,200	41,500
Net Other Income	-231,750	-147,000	-174,200	-27,200	-41,500
Net Income	190,759	-189,479	-642,600	-453,121	-390,700